

## Dealer's Aircraft Sales and Use Tax Return Instructions

**General:** Registered dealers are required to collect and to pay the tax rate of 2% on gross receipts from the lease, charter, or other use of aircraft. The dealer must file a return and pay the tax monthly based on the gross receipts arising from all taxable transactions during the preceding month.

Mail completed forms to: **Virginia Department Of Taxation  
Aircraft Sales and Use Tax  
PO Box 2185  
Richmond, VA 23218-2185**

Monthly returns are due and the tax payable to the Virginia Department of Taxation on or before the 20th of each month for the preceding month.

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

**A return must be filed for each reporting period even if no tax is due.**

Do not report on this return any sales of aircraft parts or accessories because such sales are subject to the retail sales tax and reportable on Form ST-9, Retail Sales and Use Tax Return.

**Change of Address or Out-Of-Business:** If you change your business or mailing address or discontinue business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. The Form R-3 can be obtained from the Department's web site, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department's Forms Request Unit at (804) 440-2541.

**Questions:** Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715**. If you have Internet access, you can obtain most Virginia tax forms from the Department's web site [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Gross Receipts:** Enter the total gross receipts from lease, rental or other use of all aircraft. Gross receipts shall include hourly rental, maintenance and all charges for use of such aircraft, and unless separately stated on the invoice, all charges for services of pilots or instructors in such aircraft.

**Tax Rate:** The tax rate is 2% of the gross receipts from taxable transactions during the preceding month.

**Penalty:** The penalty for failure to file and/or pay on time is 6% of the tax due for each month, or part of a month, that the tax is not paid, not to exceed 30%.

**Interest:** Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added to the tax if not paid by the due date. Enter interest if you file the return and/or pay the tax after the due date.

**Declaration and Signature:** Be sure to sign, date and enter your phone number in the space indicated.

| <b>Worksheet For Computing Dealer's Aircraft Sales and Use Tax Return</b>   |   |   |
|---|---|---|
| Complete this worksheet and transfer items indicated by the arrows to corresponding lines on Aircraft and Use Tax Return (AST-2) below. |   |   |
| 1   | <b>Gross Receipts</b><br>Enter the total gross receipts from rental, lease, or other use of aircraft. | ◀ |
| 2   | <b>Tax</b><br>Enter the amount of the tax at 2%. (Line 1 X .02)                                       | ◀ |
| 3   | <b>Penalty for Late Filing and Payment</b><br>See Instructions above.                                 | ◀ |
| 4   | <b>Interest for Late Filing and Payment</b><br>See Instructions above.                                | ◀ |
| 5   | <b>Total</b><br>Enter total amount due. (Add Lines 2, 3 and 4)  | ◀ |

**Detach at dotted line below. DO NOT SEND ENTIRE PAGE**

## Form AST-2 Dealer's Aircraft Sales and Use Tax Return

(Doc ID 252)

For assistance, call (804)786-2450.

|        |          |
|--------|----------|
| Period | Due Date |
|--------|----------|

Check if Out-of-Business and enter the termination/sold date \_\_\_\_\_

0000000000000000 2528888 00000

|         |       |     |
|---------|-------|-----|
| Acct. # | FEIN  |     |
| Name    |       |     |
| Address |       |     |
| City    | State | ZIP |

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

Va. Dept. of Taxation AST-2 AR W REV 7/05

|   |   |  |  |
|---|---|--|--|
| 1 | <b>Gross Receipts</b>                       |  |  |
| 2 | <b>Tax</b> (2% - Line 1 X .02)              |  |  |
| 3 | <b>Penalty for Late Filing and Payment</b>  |  |  |
| 4 | <b>Interest for Late Filing and Payment</b> |  |  |
| 5 | <b>Total</b><br>(Add Lines 2, 3 and 4)      |  |  |